



CAREER AND TECHNICAL EDUCATION

Operational Guide

for

Program Support

SCHOOL IMPROVEMENT

July 1, 2005

Statement of Assurance

All vocational opportunities are offered without regard to race, color, national origin, sex, handicap, or age. The following civil rights laws protect individuals from discrimination in programs or activities receiving federal financial assistance:

Title IV of the Civil Rights Act of 1964

Title IX of the Education Amendments of 1972

Section 504 of the Rehabilitation Act of 1973

Age Discrimination Act of 1975

RELATED LINK: Go to the Department of Labor for assistance with specific laws and regulations, <http://www.dol.gov/dol/compliance/compliance-majorlaw.htm>.

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Issues of:

- Charter schools
- Contextual learning
- Curriculum integration
- Distance learning
- Postsecondary articulations
- Private schools
- Teacher education programs

Support Programs:

- Career Academy Initiative
- *High Schools That Work*
- Tech Prep
- Youth Apprenticeship

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2005-06 Career and Technical Course Code

Youth Apprenticeship

493950 Youth Apprenticeship

Credit: 1 Grade Levels: 11-12

This course code is for recognized and approved youth apprenticeship programs. Prior approval by the Department of Workforce Education is required.

Does course count in required 38 units and, if yes, how: Yes Career & Technical

Does course count in the 21 units required for graduation: Yes

Licensure required to teach this course: ANY

OFFICE OF SCHOOL IMPROVEMENT

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ARKANSAS YOUTH APPRENTICESHIP/WORK-BASED LEARNING (YA/WBL) PROGRAM

These operating guidelines are designed to provide consistency and ensure that all consortia are in compliance with the Arkansas Youth Apprenticeship/Work-Based Learning Act of 1991 **and** the rules and regulations associated with employer income tax credits for youth apprenticeship/work-based learning programs under Act 1168 of 1997.

PROGRAM CRITERIA

Required Program Contents

Each YA/WBL program **shall**

- Have strong employer commitment and involvement;
- Enroll students at the end of the 10th grade into a three- to four-year YA/WBL program of study that begins in the 11th grade and ends with the attainment of a postsecondary associate degree, certificate, and/or completion of a traditional apprenticeship;
- Provide high-quality supervised learning opportunities for students at the work site;
- Integrate academic and vocational teaching and learning in the classroom and at work;
- Foster interactive, team-based learning in the classroom, using competency-based measures for evaluating student progress;
- Provide both academic and occupational credentials;
- Provide access and support to nontraditional groups; and
- Explicitly address issues presented by diversity in society and the workplace.

Approved Occupations and Industry Employers

The industries and occupations selected for this program must offer entry-level jobs with good opportunities for career advancement into high-skill, high-wage jobs. DWE, the State Apprenticeship Coordination Steering Committee, and local sites will take joint responsibility for identifying these industries and occupations. The State Apprenticeship Coordination Steering Committee will take responsibility for identifying traditional apprenticeship programs that are currently in place. **Approval of new apprentice program areas must be submitted 60 days prior to requested date.**

Career Focus Program of Study

A YA/WBL career focus program of study is a coherent sequence of **rigorous** academic and technical courses and a structured, work-based learning component that prepares students for successful completion of state academic standards and more advanced postsecondary education and work experiences related to their career cluster of interest. This program of study **must**

combine the 11th and 12th grades of high school and a postsecondary associate degree, certificate, and/or traditional apprenticeship. The career focus **must** be designed around one of the U.S. Department of Education's 16 career clusters, the KUDER assessments, and the Arkansas "Smart Core." **Entry into the YA/WBL program requires a Career Focus Program of Study signed by the student, parent, and instructor.**

U.S. Department of Education Career Clusters:

1. Agriculture, Food, and Natural Resources
2. Architecture and Construction
3. Arts, A-V Technology, and Communications
4. Business, Management, and Administrative Services
5. Education and Training
6. Financial Services
7. Government and Public Administration
8. Hospitality and Tourism
9. Health Science
10. Human Services
11. Information Technology
12. Law, Public Safety, and Security
13. Manufacturing
14. Marketing, Sales, and Services
15. Science, Technology, Engineering, and Mathematics
16. Transportation, Distribution, and Logistics

Structured Work-Based Learning Plan

A structured plan for student learning is developed by the classroom instructor and workplace mentor. This plan outlines the **individual** student's learning in the workplace with progressively higher levels of work experience accompanied by training and mentoring along with wage progression; identifies work placements by the employer that engage the student in all aspects of the industry through job rotations and in structured learning opportunities that meet program/career learning objectives; and clarifies the legal rights, responsibilities, and liabilities of the partners. **This plan must be signed by the employer, instructor, and student before the student begins the apprentice position with the employer.**

CONSORTIUM CRITERIA

Consortium Categories

How a consortium is defined is determined by the service area.

Industry-based: A consortium whose industry partners will establish a program made available to high schools around the state

Postsecondary Institution-based: A consortium formed to provide the program to the students of the area feeder schools of the postsecondary institution partner

High School-based: A consortium established to offer a program only to the students of the local high school partner

Consortium Membership

Must include

- One or more secondary schools offering vocational and technical education programs of study that incorporate integrated academic and vocational teaching; **AND**
- One or more industry employers providing entry-level jobs (paid employment) with **good opportunities** for career advancement into **high-skill, high-wage** jobs and integrating academic and vocational concepts into the job training; **AND**
- One or more postsecondary schools that offer associate degrees and/or certificates (four-year postsecondary schools not offering one of the required programs do not qualify for membership); **OR**
- One or more traditional (adult) apprenticeship programs.

NOTE: Schools may be members of more than one consortium.

YOUTH APPRENTICE STUDENT CRITERIA

To be eligible to participate in a Youth Apprenticeship/Work-Based Learning (YA/WBL) program, a student must

- Be between 16-21 years of age;
- Enter the youth apprenticeship program before entering the 11th grade;
- Have a three- to five-year career plan that includes high school, postsecondary education, and training;
- Agree to a three- to five-year apprenticeship program;
- Experience work in a chosen occupational cluster, from a broad perspective down to a specific occupation; and
- In addition to a high school diploma, obtain certification in an occupation **and** a postsecondary certificate, diploma, or degree **and/or** a journeyman license.

A student participating in a YA/WBL may be classified in one of the following three categories:

Secondary: A high school student age 16-21 who is participating in an approved YA/WBL program. The student must have a program of study signed by the instructor, student, and parent **and** a Structured Work-based Learning Plan signed by the instructor, employer, and student on file.

Postsecondary: A student who has matriculated from the secondary program to a postsecondary school and/or traditional apprenticeship program, which is an extension of the student's approved secondary YA/WBL program, and has received articulated postsecondary course credit

Completer: A student who has completed an associate degree, certificate, and/or traditional apprenticeship

REQUIRED REPORTS

Time Distribution Documentation: Time distribution records or statements are required for each YA/WBL employee paid with funds from more than one source. Documentation should be recorded, signed by the employee, and placed in the local consortium YA/WBL files monthly.

Quarterly Accountability Report: A narrative report describing significant consortium activities, accomplishments, etc., is required each October 20, January 20, and April 20.

Annual Accountability Report: Accountability reports justify consortium expenditures and budget requests. **An oral presentation of the accountability reports will be made by the consortium to state staff.** Accountability reports are due each June 1.

Annual Expenditure Report: A report of expenditures by budget category is due July 31. (Contact DWE if a later date is needed.)

Annual Application: A new request for consortium funding is required annually. The end-of-year accountability report will be used in budget approval, and approval is based on student enrollment, retention, and progress data.

MONITORING/ACCOUNTABILITY

Monitoring

State staff will make on-site consortium reviews that will include

- Documents examination and student, instructor, employer, and parent interviews for random samples of student Social Security numbers;
- Review of the VTECS accountability system;
- Work-site visits to review student work plans integrating academic and vocational teaching/learning;
- Validation of documentation for employer tax credits under Act 1168 of 1997; and
- Arkansas YA/WBL Act of 1991 required program contents.

ACCOUNTABILITY

Each consortium is required to use the VTECS CONNECT, which is supplied free of charge by DWE, for its accountability system.

Required Accountability System Contents

- Student SSN
- Apprentice occupational area
- KUDER assessment data
- Career focus program of study
- Structured plan for student learning

- Academic courses completed
- Career & technical courses completed
- Articulated/concurrent credit courses completed
- Technical skills/competencies attained
- End-of-course testing results
- Grades
- High school graduation date (month & year)
- Transition: postsecondary school and/or traditional apprenticeship
- Diploma/degree/certificate attainment (secondary and postsecondary)
- Job placement data
- Wage data

YA/WBL Student Data: Student Social Security numbers and career focus are required for DWE to track students and obtain demographic, special populations, etc., data. **This is a mandatory item for accountability and funding.**

TAX INCENTIVE FOR EMPLOYERS

Two Arkansas laws provide tax incentives for a taxpayer who employs a youth apprentice in a U.S. Department of Labor/Bureau of Apprenticeship and Training (USDOL/BAT) registered program and/or in an Arkansas Department of Workforce Education/State Apprenticeship Office (DWE/SAO) approved program. These are Act 1103 of 1995 and Act 1168 of 1997, respectively. A credit in the amount of \$2,000 or ten percent of the wages earned by the youth apprentice, whichever is less, shall be allowed against the tax imposed by the Arkansas Income Tax Act. For each new student, the following must be submitted to the DWE at least 30 days prior to the date that the student begins work in an apprentice position for which the eligible employer may claim a tax credit: copy of the Career Focus Program of Study, copy of the Structured Work-based Learning Plan, and Status of Apprentice Form.

Programs not Registered with BAT

At the end of each tax year, the eligible employer submits form DWE-YAP, the apprentice's W-2 form, and a detailed schedule by pay period of wages to the Office of School Improvement (DWE) before tax credit may be claimed.

Wages paid prior to approval of the program or after the end of the student's participation in the approved program shall not qualify for credit. Also, wages paid to employees after they are disqualified pursuant to the terms of the approved apprenticeship program shall not qualify for credit.

Programs Registered with BAT

To receive tax credit information for students ages 17-21 and participating in programs registered with BAT, employers should contact

U.S. Department of Labor
Employment and Training Administration
Bureau of Apprenticeship & Training
700 W. Capitol, Room 3507
Little Rock, AR 72201
(501) 324-5415

APPENDIX A

THE YA/WBL ACT OF 1991

6-50-501. Title.

This subchapter may be cited as the "Arkansas Youth Apprenticeship/Work-Based Learning Act of 1991".

History. Acts 1991, No. 546, § 1; 1991, No. 553, § 1.

6-50-502. Legislative findings.

Whereas workplace changes have profoundly altered and increased the skills required of workers and managers; and

Whereas schools are struggling to improve the basic skills of the school age population drawn increasingly from "at risk" households where children tend to leave school early; and

Whereas many noncollege-bound youth, especially women and minorities, spend their first years after high school unemployed or job-hopping from one low-skills job to another, with a consequent loss in productivity and access to career-oriented learning; and

Whereas most new jobs that will be created in the 1990's will require some postsecondary education; and

Whereas the economic position of "The Forgotten Half" - noncollege-bound high school graduates - is deteriorating, with real earnings declining by twenty-eight percent (28%) from 1973 to 1986, while the earnings of college graduates have risen; and

Whereas most employers in the United States lack a tradition of strong employee training;

Now, therefore, the State of Arkansas has determined that the establishment of a youth apprenticeship program can contribute significantly to addressing these problems by providing Arkansas' noncollege-bound young people with additional opportunities to develop meaningful job skills.

History. Acts 1991, No. 546, § 1; 1991, No. 553, § 1.

6-50-503. Establishment of program.

(a) The Department of Workforce Education is hereby authorized and directed to develop and implement a youth apprenticeship/work-based learning program to provide additional educational and training opportunities for noncollege-bound Arkansas high school students.

(b) The program should be based on the following fundamental principles:

(1) Strong employer commitment and involvement;

(2) Taking young people at the end of the tenth grade through a three-year to four-year process connecting high school and the first year or two (2) of postsecondary learning;

(3) Providing high-quality supervised learning opportunities for students at the work site;

- (4) Integrating academic and vocational teaching and learning in the classroom and at work;
- (5) Fostering interactive, team based learning in the classroom;
- (6) Including curriculum on all aspects of the industry;
- (7) Using competency-based measures for evaluating student progress;
- (8) Providing both academic and occupational credentials;
- (9) Providing access and supports to nontraditional groups; and
- (10) Explicitly addressing issues presented by diversity in society and the workplace.

(c) The industries and occupations selected for this program must offer entry-level jobs with good opportunities for career advancement into high-skill, high-wage jobs. The department, the State Apprenticeship Coordination Steering Committee, and local sites will take joint responsibility for identifying these industries and occupations. The State Apprenticeship Coordination Steering Committee will take responsibility for identifying traditional apprenticeship programs that are currently in place.

History. Acts 1991, No. 546, § 1; 1991, No. 553, § 1.

6-50-504. Demonstration programs.

- (a) The Department of Workforce Education shall implement during the 1991-1993 biennium at least five (5) demonstration youth apprenticeship programs.
- (b) In designing and implementing these programs, the department shall require the selected demonstration projects to make a five-year commitment to the program's effective implementation and to match state funding with commitments from local participants, including employers and unions, high schools, technical institutes or vocational-technical schools, community colleges, technical colleges, and other appropriate entities.
- (c) State funding for the demonstration projects shall be from funds appropriated by the General Assembly to the department for that purpose.
- (d) The State Board of Workforce Education and Career Opportunities shall be the sole state agency to award funding for the demonstration youth apprenticeship programs established and authorized by this subchapter.

History. Acts 1991, No. 546, § 1; 1991, No. 553, § 1; 1991, No. 1244, § 28; 1991, No. 1246, § 3; 1999, No. 1323, § 30.

6-50-505. Waiver of regulations - Articulation agreements - Duties of State Board of Workforce Education and Career Opportunities.

- (a) The State Board of Workforce Education and Career Opportunities may provide waivers of regulations adopted by the Department of Workforce Education when waivers are necessary to accomplish the purposes of this subchapter so long as the waivers will not weaken the quality of the educational opportunities provided.
- (b)(1) The department shall also take the lead role in seeking the establishment of articulation agreements between high schools, technical institutes or vocational-technical schools, and institutions of higher education, with a goal of eliminating barriers to lifelong learning.

(2) The resulting articulation agreements will need to be approved by the appropriate local and state boards of the participating school districts, postsecondary technical institutes or vocational-technical schools, and institutions of higher education.

(c) The board is authorized to promulgate rules and regulations for the implementation of the program established by this subchapter.

History. Acts 1991, No. 546, § 1; 1991, No. 553, § 1; 1999, No. 1323, § 31.

APPENDIX B

ARKANSAS DEPARTMENT OF WORKFORCE EDUCATION

RULES AND REGULATIONS ASSOCIATED WITH EMPLOYER INCOME TAX CREDITS FOR YOUTH APPRENTICESHIP/WORK-BASED LEARNING PROGRAMS UNDER ACT 1168 OF 1997

1.00 REGULATORY AUTHORITY

- 1.01 These regulations shall be known as the rules and regulations pertaining to tax credits for youth apprenticeship/work-based learning programs that are not registered with the Bureau of Apprenticeship and Training.
- 1.02 Sections 2.00 through 5.00 of these regulations are promulgated pursuant to the State Board of Workforce Education and Career Opportunities' authority under Arkansas Code Annotated 6-51-213 and Section 1 of Act 1168 of 1997 to set forth the criteria by which the Department of Workforce Education may qualify/certify eligible programs.
- 1.03 Sections 6.00 through 9.00 are promulgated by the Department of Finance and Administration pursuant to Section 6 of Act 1168 of 1997 in order to carry out the purposes of this act.

2.00 PURPOSE

- 2.01 It is the purpose of these regulations to establish the rules and criteria for approving programs/occupations that meet the intent of Act 1168 of 1997 and to set forth the procedure that employers must follow to be eligible for the tax credit. Only those youth apprenticeship/work-based learning programs not in occupations that are covered by Title 29, Subtitle (a), Part 29 of the Code of Federal Regulations shall be included in these regulations. In addition, only those youth apprenticeship/work-based learning programs desiring to be approved to allow participating taxpayers/employers to be eligible for the income tax credit shall be subject to the rules and regulations.

3.00 DEFINITIONS

- 3.01 "Eligible employer" means a taxpayer that employs a student in an apprenticeship/work-based learning program which meets the standards of program design for nationally recognized curriculum and/or business and industry or trade association standards; which is not in an occupation eligible for registration as provided in Title 29, Subtitle (a), Part 29 of the Code of Federal Regulations, as in effect on January 1, 1995; and which has been approved by the Arkansas Department of Workforce Education.
- 3.02 "Structured plan for student learning" means a written document developed by the instructor and workplace mentor that outlines the individual student's learning in the workplace with progressively higher levels of work experience accompanied by training and mentoring along with wage progression; identifies work placements by the employer that engage the student in all aspects of the industry through job rotations and in structured learning opportunities that meet program/career learning objectives; and clarifies the legal rights, responsibilities, and liabilities of the partners. This plan must be signed by the employer, instructor, and student before the student begins the apprentice position with the employer.
- 3.03 "Youth apprentice" means an individual between the ages of sixteen (16) and twenty-one (21) who is enrolled in a public or private secondary or postsecondary school.

4.00 APPROVAL OF APPRENTICESHIP/WORK-BASED LEARNING PROGRAMS

- 4.01 Educational institutions requesting a youth apprenticeship/work-based learning program to become approved under these rules and regulations must submit a written plan to the ADWE that includes the following information/documentation. Such plan shall be submitted not less than 60 days prior to the requested approval date. EXCEPTION: For institutions requesting approval for programs during the first three months of 1998, the Department shall work to ensure that those requests are approved as soon as possible without regard to the 60-day rule.
- 4.01.1 Assurance that the participating students will be enrolled in the appropriate related career major with a work-based learning component.
- 4.01.2 Documentation that the standards of the program design are nationally recognized by business and industry and/or trade associations and that the program has support by appropriate business and industry and/or trade associations in this state.
- 4.01.3 Description and sample of the written structured plan for the students' learning in the workplace.
- 4.01.4 The program and student progress evaluation process.
- 4.01.5 Assurance that participating students will work a minimum of 270 hours per semester (or 540 hours per school year distributed appropriately through out the year).
- 4.02 The appropriate program manager of the ADWE shall review the written plan/documentation and provide technical assistance if necessary.
- 4.03 Final approval of each tax credit eligible program shall be by the Associate Director for Instructional Programs.

5.00 APPROVAL/CERTIFICATION OF PARTICIPATING STUDENTS INTO AN APPROVED PROGRAM

- 5.01 For each new participating student, the following information/documentation must be submitted to the ADWE at least 30 days prior to the date that the student begins work in an apprentice position for which the eligible employer may claim a tax credit. EXCEPTION: For institutions requesting approval for participating students during the first three months of 1998, the Department shall work to ensure that those requests are approved as soon as possible without regard to the 30-day rule.
- 5.01.1 A copy of each participating student's four- to six-year career action plan (at least two years of secondary school preceding graduation and one or two years of postsecondary education) in the appropriate related career major with a work-based learning component and that is signed by the student, parent, and teacher.
- 5.01.2 A signed copy of the structured plan for student learning.
- 5.01.3 A Status of Apprentice Form for each student.

- 5.02 The instructor shall submit an Apprentice Status Form in the event an apprentice changes employers; completes or withdraws from the apprenticeship program; or for any other reason, is no longer participating in the program.

6.00 INCOME TAX CREDIT

- 6.01 At the end of each tax year, the eligible employer shall submit the following documentation to the ADWE:

6.01.1 The prescribed form (ADWE-YAP) which shall be sent by the Department of Workforce Education to all approved programs for distribution to eligible employers. Such form shall require information that includes the apprentice's wages and the period of time worked;

6.01.2 A copy of the W-2 for each youth apprentice for which the tax credit is claimed; and

6.01.3 A detailed schedule by pay period of wages.

- 6.02 Wages paid prior to approval of the program or after the end of the student's participation in the approved program shall not qualify for credit. Also, wages paid to employees after they are disqualified pursuant to the terms of the approved apprenticeship program shall not qualify for the credit.

- 6.03 An eligible taxpayer who trains a youth apprentice shall be entitled to the tax credit even though the apprentice receives his or her wages for training from a 501(c)(3) corporation.

- 6.04 The appropriate program manager and the Associate Director for Instructional Programs shall certify to the Department of Finance and Administration that the eligible taxpayer has met all the requirements and qualifications for the tax credit. The certification shall include the total amount of wages paid to each youth apprentice employed by the taxpayer during the taxable year in which the taxpayer is claiming the credit.

7.00 AMOUNT OF TAX CREDIT

- 7.01 The taxpayer shall be allowed a credit equal to ten percent (10%) of the certified wages earned by a youth apprentice or two thousand dollars (\$2,000), whichever is less.

- 7.02 The Department of Finance and Administration shall issue the taxpayer an Income Tax Credit Memorandum based on the certified wages.

- 7.03 Separate credit memos will be issued for each tax year in which the taxpayer has paid certified wages, but in not event will more than a cumulative total of \$2,000 be allowed per youth apprentice.

8.00 USE OF CREDIT

- 8.01 In order for the taxpayer to use the credit, the Income Tax Credit Memorandum must be attached to the income tax return in which the credit is first claimed.

- 8.02 The amount of credit that may be used by a taxpayer for any taxable year shall not exceed the amount of individual or corporate income tax otherwise due.

- 8.03 Regardless of whether or not the credit is used for the tax year in which it was earned, any unused credit may be carried over only for a maximum of two (2) consecutive taxable years.

- 8.04 If the Business is an S corporation, the pass-through provisions of Arkansas Code Annotated §26-51-409, as in effect for the taxable year the credit is earned, shall be applicable.
- 8.05 A partner's or member's distributive share of the credit shall be determined by the partnership or limited liability company agreement unless the agreement does not have substantial economic effect or does not provide for the allocation of credits. If the agreement does not have substantial economic effect or does not provide for the allocation of the credit, the credit shall be allocated according to the partner's or member's interest in the partnership, pursuant to Federal Internal Revenue Code section 704(B), as in effect on January 1, 1995.

9.00 EFFECTIVE DATE

- 9.01 The tax credit provided under this act shall apply to taxable years beginning January 1, 1998, and all taxable years thereafter.